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in Our Future.

Item# 7.2
12/17/2024

INVESTFresnoCA.com

December 16, 2024

Nathan Magsig, Chairman
Board of Supervisors
County of Fresno
2281 Tulare Street
Fresno, CA 93721
ClerkBOS@fresnocountyca.gov

Submitted via Email

RE: SUPPORT: Item 7.2 – City and County of Fresno Memorandum of Understanding - Tax Sharing Agreement

Dear Chairman Magsig and Supervisors,

I am writing today on behalf of INVEST Fresno, a coalition of residents, businesses, and community organizations committed to building a diverse and sustainable economy in Fresno, to express our support for a tax-sharing agreement between the City of Fresno and the County of Fresno.

The lack of a tax-sharing agreement, since its expiration in 2020, has resulted in significant challenges and uncertainty, not only for the region's economic development but also for the city and county of Fresno. Such an agreement would represent a significant step toward fostering regional cooperation, promoting continued growth, and addressing fiscal challenges for the benefit of all residents.

A tax-sharing agreement has the potential to bring numerous advantages to both the city and the county by reducing unnecessary competition between jurisdictions and allowing both entities to focus on collaborative economic development initiatives. By aligning priorities, the city and county can work together to attract investment, create jobs, and strengthen the local economy.

Furthermore, such an agreement would help address the financial inequities that often arise when one jurisdiction bears the costs of infrastructure, public safety, and other services while the other benefits from the resulting tax revenues. By sharing revenues, both the city and county can ensure that growth is managed equitably and sustainably, supporting balanced growth and development.

In addition to economic benefits, a tax-sharing agreement would improve land-use planning and reduce conflicts over annexation. Without the pressure to annex land for revenue purposes, the city and county can focus on thoughtful, strategic development that prioritizes community needs. This would also alleviate potential litigation and legal disputes that may arise in the absence of such agreements, saving valuable resources.

We appreciate your time and consideration and respectfully urge the Board to approve the proposed tax-sharing agreement for the benefit of all residents.

Sincerely,

Ben Granholm
Executive Director

From: helen ramming <hramming@yahoo.com>
Sent: Monday, December 16, 2024 10:17 PM
To: District 1 <district1@fresnocountyca.gov>; District 2 <district2@fresnocountyca.gov>; District 3 <district3@fresnocountyca.gov>; District 4 <district4@fresnocountyca.gov>; District 5 <district5@fresnocountyca.gov>
Subject: Tax Sharing Agreement

CAUTION!!! - EXTERNAL EMAIL - THINK BEFORE YOU CLICK

Report Suspicious

December 16, 2024

To the County Board of Supervisors,

It has come to our attention that tomorrow the Memorandum of Understanding, Tax Sharing Agreement, between Fresno City and Fresno County will be on the Agenda for the Board of Supervisors.

Why is this being addressed at the last minute with NO prior notice to the public? Why is this being addressed so those who have commitments will not have time to change their schedules in order to attend your meeting? Why is this being addressed at the busiest time of the year as people are preparing for holiday gatherings? Why is this being addressed in such an underhanded way? All of this can be summed up as "What are you trying to hide?"

Do you not understand that the last election showed that people are overwhelmingly tired of a government that is focused on greed and power? Do you not understand that the first three words of the Constitution are "We the People"? If this is a misunderstanding on our part, then why will you not allow involvement of those who are affected the most by this?

We are requesting that you do not proceed until you follow standard protocol - as you have asked us to do.

Thank you for your help in this matter.

Helen Ramming
hramming@yahoo.com

From: Jeff Wabbit <dwramming@yahoo.com>
Sent: Monday, December 16, 2024 9:38 PM
To: District 5 <district5@fresnocountyca.gov>; District 4 <district4@fresnocountyca.gov>; District 3 <district3@fresnocountyca.gov>; District 2 <district2@fresnocountyca.gov>; District 1 <district1@fresnocountyca.gov>
Subject: Board Agenda Item 7.2 Memorandum of Understanding between the City of Fresno and the County of Fresno

CAUTION!!! - EXTERNAL EMAIL - THINK BEFORE YOU CLICK

Report Suspicious

December 16, 2024

To: Fresno County Board of Supervisors

From: Southeast Property Owners

Subject: Board Agenda Item 7.2 Memorandum of Understanding between the City of Fresno and the County of Fresno

This agenda item was approved at a special meeting that was called by the Fresno City Council. Their meeting and agenda were publicized after business hours December 12 giving the public no time to give written comments before the meeting on December 13, 2024, at 3 pm.

Now the Fresno County Board of Supervisors is doing the same thing. Standard procedure requires the agenda items ae to be made public 72 hours before the meeting so the public can review and comment on the Memorandum of Understanding. The date of the submission letter for the Board Agenda Item 7.2 is dated December 17, 2024. This MOU should not be voted on by Fresno Board of Supervisors at the meeting of December 17, 2024, but moved to the agenda of a later meeting so the public can review and make comments on it.

This Agreement greatly effects the SEDA development area, fostering annexation and development in the sphere of influence which will cause a significant effect on the environment by changing land use, changing water use, increasing traffic while increasing noise and air pollution. An Environmental Impact Report should be done to evaluate the effect of this Memorandum of Understanding on the environment.

We, therefore, respectfully request that consideration of this Board Agenda Item 7.2, Memorandum of Understanding between the City of Fresno and the County of Fresno be delayed until the public has adequate time to read and understand the ramifications of this Memorandum of Understanding and make comments to Fresno County Board of Supervisors.

Thank you for your attention to this matter.

David W. Ramming
Vice President, Southeast Property Owners

ITEM #7.2
12/17/2024

From: District 5
Sent: Tuesday, December 17, 2024 9:03 AM
To: Clerk/BOS
Subject: FW: City and County tax revenue sharing agreement

From: Marilyn Mathew <mym6@juno.com>
Sent: Monday, December 16, 2024 8:44 PM
To: District 5 <district5@fresnocountyca.gov>
Subject: City and County tax revenue sharing agreement

CAUTION!!! - EXTERNAL EMAIL - THINK BEFORE YOU CLICK

Report Suspicious

12/16/2024

To: Nathan Magsig,

This is just a short note to express our disgust with the latest turn of events regarding SEDA. The lack of notice, of the city and county developing and voting on a tax revenue agreement, is unprecedented. While we would prefer to voice our opposition at tomorrow's board meeting in person, this 11th hour maneuver has left us with prior commitments that can't be ignored.

We don't have the intention of rehashing the numerous short falls of the city's SEDA proposal here. They are numerous, and the manner in which the city has ignored to inform or address them, speaks volumes on how inadequate the SEDA plan is.

Are we destined to accept SEDA, with the inhabitant's voices being the only ones not heard? Now is the time to stop the "business as usual" in the city and county government, which has allowed growth to occur only at the approval of a few select individuals.

We are asking you to do everything in your power to halt these proceedings. At least allow the public to be notified and let them voice their opinions.

Thank you,

Michael and Marilyn Mathew

P.S. Please share our concerns with the entire Board of Supervisors.

Attachments: County of Fresno Fiscal Impact Report 11-17-20.pdf

From: Elizabeth Sandberg <sshannah54@gmail.com>

Sent: Monday, December 16, 2024 11:38 PM

To: District 5 <district5@fresnocountyca.gov>; District 4 <district4@fresnocountyca.gov>; District 2 <district2@fresnocountyca.gov>; District 1 <district1@fresnocountyca.gov>; District 3 <district3@fresnocountyca.gov>

Cc: Elizabeth Sandberg <sshannah54@gmail.com>

Subject: December 17, 2024 BOS Meeting Agenda Item 7.2 - Memorandum of Understanding between the County of Fresno and the City of Fresno

CAUTION!!! - EXTERNAL EMAIL - THINK BEFORE YOU CLICK

Report Suspicious

December 16, 2024

To: Fresno County Board of Supervisors

From: Elizabeth Sandberg, Fresno County Resident

Subject: Board Agenda Item 7.2 Memorandum of Understanding between the County of Fresno and the City of Fresno

As a Fresno County taxpayer I am concerned this tax sharing agreement will leave Fresno County taxpayers covering even more of the costs for services provided by Fresno County to the City of Fresno. Attached is the Fiscal Impact Report for County of Fresno by DTA dated November 17, 2020 showing the net county costs (NCCs) for provision of services by the County of Fresno to cities within the county. The City of Fresno's services were characterized by the highest total NCCs of \$127,016,314. It has been 4 years since that study. I am sure those NCCs are even higher now. I have included the DTA report as an attachment.

The proposed ratio for Southeast Development Area (SEDA) is County: 49%, City: 51%. For areas not in SEDA but still within Fresno City's Sphere of Influence the proposed ratio is County: 60%, City: 40%. The previous ratio for both scenarios was County: 62%, City 38%. At the Special Council Meeting of the City of Fresno on December 13, 2024 Georgeanne White, Fresno City Manager, reported that the increase to the city from 38% to 51% was estimated to be an extra couple million dollars per year for each \$100 million dollars of property value. The estimated increase to the city for the 38% going to 40% was about \$11,000 per year for each \$100 million dollars of property value. An extra couple million dollars is far more significant than \$11,000 and County of Fresno residents should not be subsidizing the City of Fresno for the Southeast Development Area.

This article published by GV Wire on September 19, 2023 is also worth reading, reporting the cost of services provided by Fresno County to the City of Fresno are a net cost to the County of Fresno.

[fresno-city-wants-more-money-from-county-will-tax-some-new-home-buyers-tenants-until-they-get-it](#)

Annexation of substantially developed parcels within the City of Fresno's sphere of influence now have a proposed ratio of County: 70%, City: 30%. Under the expired MOU the ratio was County: 62%, City: 35%. That applies to county islands within the City of Fresno. That reduction in revenue to the City is a disincentive to annex county islands into the city. In the City of Fresno Municipal Service Review and Sphere of Influence Update, dated July 13, 2016 prepared for the Fresno Local Agency Formation Commission it states on page 13, "Fresno LAFCo adopted a policy encouraging annexation of unincorporated island within city limits and requiring cities in Fresno County to develop plans to annex these areas." This change in tax sharing will add to the reluctance of the city to annex county islands.

The City of Fresno has additional environmental analysis to complete for the SEDA EIR, an estimate of the infrastructure cost has not been given to the public and a year has passed and the City of Fresno is still working on their responses to comments on the EIR that

was released last year. SEGA now SEDA has been in the works for eighteen years. Until the EIR is complete, approved and looks like SEDA is actually moving forward it seems premature to include "Annexations that occur within the City's Southeast Development Area" in the proposed tax sharing MOU between the County of Fresno and the City of Fresno.

I respectfully request consideration of Agenda Item 7.2 - Memorandum of Understanding between the County of Fresno and the City of Fresno, be delayed until the fiscal impact to Fresno County taxpayers can be determined and the public has time to read and make comments to the Fresno County Board of Supervisors.

Thank you,

Elizabeth Sandberg



www.FinanceDTA.com

FISCAL IMPACT REPORT

COUNTY OF FRESNO

FISCAL ANALYSIS FOR THE PROVISION OF
SERVICES BY THE COUNTY OF FRESNO TO
CITIES WITHIN THE COUNTY

November 17, 2020

Public Finance
Public-Private Partnerships
Development Economics
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5000 Birch Street, Suite 3000
Newport Beach, CA 92660

COUNTY OF FRESNO



FISCAL IMPACT REPORT

FISCAL ANALYSIS FOR THE PROVISION OF SERVICES BY THE COUNTY OF FRESNO TO CITIES WITHIN THE COUNTY

Prepared for:

County of Fresno

Public Works and Planning/Admin

2220 Tulare Street, 6th Floor

Fresno, CA 93721

Attention: Bernard Jimenez

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I EXECUTIVE SUMMARY

A Purpose and Methodology Used in the Study

The objective of this study ("Study") is to determine the net fiscal impacts on the County of Fresno ("County") of providing Countywide services annually to the fifteen (15) cities ("Cities") in the County ("City Services"), as compared with the discretionary *ad valorem* property tax and sales tax revenues generated by these Cities on behalf of the County. The issue at hand is whether the net costs to the County of providing City Services to each City are entirely covered by the discretionary revenues generated by each City, as opposed to representing a loss to the County General Fund due to the insufficiency of these revenues. The existence of such insufficiencies would be problematic because they represent an annual drain on the County General Fund that may be unsustainable over long periods of time, especially when a weak economy reduces the amount of revenues generated by the Cities.

The in-depth analysis provided within the Study was based on a series of five tasks, as follows:

- i. The identification of each City Service provided to each City and the grouping of such City Services into service categories (the "Service Categories");
- ii. The calculation of net County costs ("Net County Costs" or "NCCs") associated with the provision of City Services within each Service Category;
- iii. The allocation of the NCCs for each Service Category between each of the 15 Cities and the Unincorporated County;
- iv. The determination of the *ad valorem* property tax and sales tax revenues (the "City Tax Revenues") generated on behalf of the County General Fund within each of the 15 Cities to cover the NCCs apportioned to each City; and
- v. A comparison of the total NCCs for all City Services received by each City versus the City Tax Revenues generated by each City, to determine whether or not these discretionary revenues fully support that City's total NCCs.

Each of these five components of DTA's analysis are briefly summarized below. Please note that all computations cited in this report are subject to rounding.

B Brief Description of the Five Components of the Methodology Utilized in the Study

- i. DTA surveyed staff from fourteen (14) County departments ("Departments"), including the County Administrative Office, to determine the specific City Services being provided by the County to one or more Cities. These City Services were then grouped into the 14 Service Categories listed in the columns in Table ES-1, below. Details regarding the specific City Services that comprise each of these Service Categories are described in Section III of this Study.

Table ES-1: Net County Services Costs by City and Type of Service

Cities	Grand Total	Agriculture	Alternate Indigent Defense	Court Ancillary and Grand Jury Services	Assessor-Recorder	Behavioral Health	County Clerk Elections
Clovis	\$18,665,095	\$452,056	\$309,486	\$1,375,878	\$1,006,607	\$142,627	\$766,448
Coalinga	\$2,151,876	\$65,239	\$50,537	\$242,901	\$145,271	\$4,322	\$60,952
Firebaugh	\$3,251,414	\$30,274	\$32,113	\$106,388	\$67,411	\$0	\$32,638
Fowler	\$3,349,117	\$24,481	\$18,576	\$101,121	\$54,513	\$8,644	\$38,123
Fresno	\$127,016,314	\$2,070,218	\$2,647,207	\$7,317,159	\$4,609,817	\$371,696	\$2,839,486
Huron	\$3,245,615	\$27,687	\$27,584	\$106,177	\$61,651	\$0	\$13,008
Kerman	\$7,842,712	\$60,502	\$61,769	\$240,794	\$134,721	\$0	\$70,649
Kingsburg	\$3,333,602	\$48,868	\$40,782	\$109,969	\$108,816	\$17,288	\$77,992
Mendota	\$6,214,621	\$47,468	\$37,261	\$210,247	\$105,699	\$0	\$31,794
Orange Cove	\$3,828,010	\$35,869	\$30,324	\$96,908	\$79,870	\$0	\$34,598
Parlier	\$2,763,492	\$60,274	\$56,810	\$214,461	\$134,214	\$0	\$52,010
Reedley	\$9,737,804	\$98,309	\$87,859	\$360,033	\$218,907	\$0	\$112,714
San Joaquin	\$648,382	\$15,711	\$16,859	\$37,499	\$34,985	\$0	\$10,260
Sanger	\$14,103,497	\$103,118	\$123,042	\$443,879	\$229,617	\$4,322	\$134,461
Selma	\$12,684,348	\$92,691	\$118,329	\$443,458	\$206,398	\$0	\$113,175
Grand Totals¹	\$218,835,900	\$3,232,766	\$3,658,538	\$11,406,873	\$7,198,498	\$548,899	\$4,388,307

Cities	District Attorney	Librarian	Probation	Public Defender	Public Health Department	Public Works & Planning	Sheriff-Coroner	Social Services
Clovis	\$3,078,290	\$42,971	\$1,652,439	\$1,082,552	\$1,211,609	\$650,288	\$5,477,703	\$1,416,139
Coalinga	\$543,450	\$0	\$126,188	\$152,873	\$174,856	\$93,848	\$302,901	\$188,538
Firebaugh	\$238,024	\$2,878	\$280,013	\$98,656	\$81,140	\$43,549	\$2,073,431	\$164,900
Fowler	\$226,241	\$2,327	\$57,943	\$99,545	\$65,615	\$35,217	\$2,491,492	\$125,277
Fresno	\$16,370,887	\$196,787	\$21,787,660	\$12,652,880	\$5,548,637	\$2,978,034	\$31,920,714	\$15,705,131
Huron	\$237,553	\$0	\$323,792	\$122,654	\$74,206	\$39,828	\$2,096,931	\$114,544
Kerman	\$538,736	\$5,751	\$571,614	\$291,525	\$162,158	\$87,033	\$5,230,973	\$386,488
Kingsburg	\$246,037	\$4,645	\$95,285	\$138,652	\$130,977	\$70,297	\$1,991,841	\$252,153
Mendota	\$470,393	\$4,512	\$417,789	\$303,968	\$127,225	\$68,284	\$4,225,015	\$164,966
Orange Cove	\$216,814	\$3,410	\$381,736	\$151,095	\$96,136	\$51,597	\$2,482,495	\$167,160
Parlier	\$479,819	\$5,729	\$227,911	\$299,524	\$161,548	\$86,705	\$651,097	\$333,391
Reedley	\$805,512	\$9,345	\$506,636	\$423,955	\$263,489	\$141,418	\$6,239,749	\$469,878
San Joaquin	\$83,898	\$1,493	\$256,835	\$73,770	\$42,110	\$22,601	\$0	\$52,360
Sanger	\$993,103	\$9,802	\$715,829	\$657,708	\$276,380	\$148,337	\$9,561,519	\$702,379
Selma	\$992,161	\$8,811	\$999,704	\$606,158	\$248,432	\$133,337	\$8,132,121	\$589,573
Grand Totals¹	\$25,520,918	\$298,462	\$28,401,373	\$17,155,514	\$8,664,519	\$4,650,373	\$82,877,982	\$20,832,877

Note:

1. Excludes costs allocable to the Unincorporated County.

- ii. DTA worked with County staff from each Department providing City Services to review the County's Fiscal Year ("FY") 2019-20 budget (the "Budget") for the purpose of analyzing the NCCs for each Service Category. In each case, the gross expenditures identified in the Budget were increased by a County overhead factor based on the County Cost Allocation Plan (hereinafter collectively referred to as the "Gross Expenditures"). The sum of these costs was then reduced by all non-discretionary revenues listed in the Budget to calculate the NCCs for each Service Category. The non-discretionary revenues subtracted from the Gross Expenditures included Budget line items such as charges for services, fines and penalties, intergovernmental revenues, intrafund revenues, and operating transfers. A summary of the NCCs for each of the Service Categories may be found in the bottom row of Table ES-1. The actual analysis performed to generate these NCCs for each Service Category is included in Appendix A of this Study.
- iii. Once the NCCs for all of the Service Categories had been calculated, DTA again worked with Department staff to determine the appropriate criteria through which the NCCs for each Service Category could be allocated to each of the 15 Cities within the County. When caseload information by geographic location was available for a Service Category, DTA utilized this caseload information. For other Service Categories, DTA used current City population estimates from the California Department of Finance, registered voter information or other criteria that were determined to be the most appropriate apportionment criteria available. The criteria utilized for each Service Category are discussed in Section VI of this Study and listed in the corresponding tables in Appendix A. Table ES-1 provides a City-by-City breakdown of the NCCs for each Service Category.
- iv. DTA calculated the amount of discretionary revenues available to the County General Fund to cover the NCCs for the City Services provided in each City by summing the *ad valorem* property taxes and the sales and use taxes collected on behalf of the County within each City. The *ad valorem* property tax revenues were established based on the average post-Education Revenue Augmentation Fund ("ERAF") 1% *ad valorem* property tax rates for the County in the Tax Rate Areas ("TRAs") encompassing each City.¹ The assessed valuations were based on FY 2019-20 City gross assessed values.² The sales and use tax revenues were derived from the 2019 Quarterly Distribution of Bradley Burns 1% Local Sales and Use Tax.³ Total City Tax Revenues generated within each City are listed in Table ES-2.

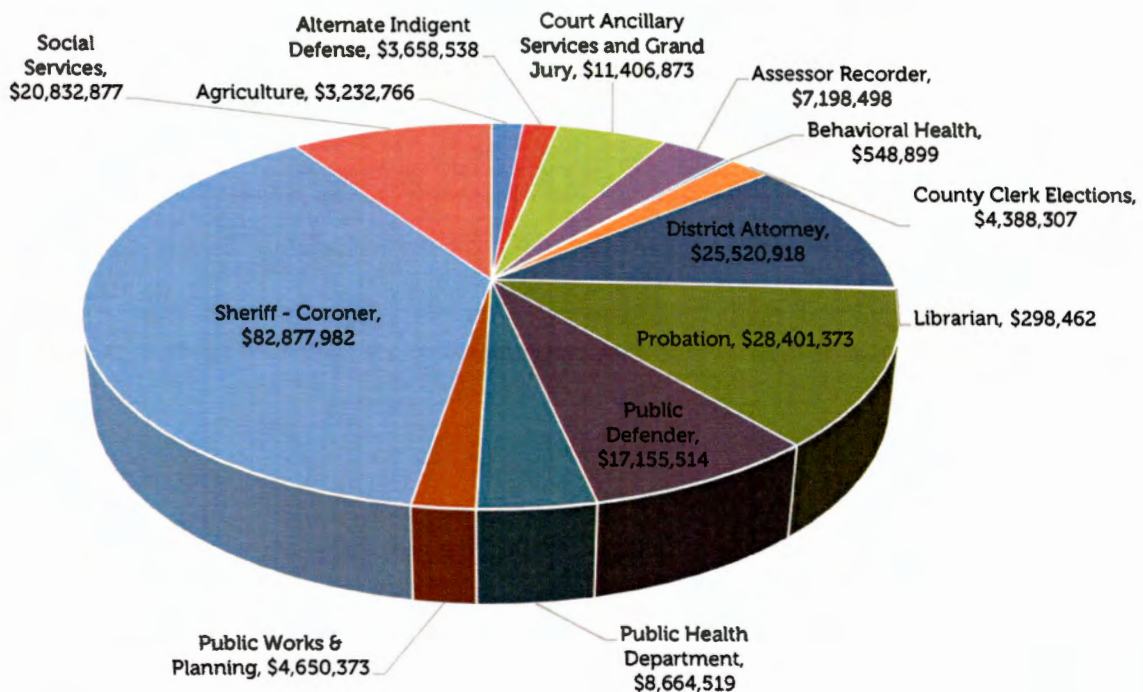
¹ County Auditor-Controller.

² County Assessor.

³ California Department of Tax and Fee Administration.

- v. The total fiscal impacts of the provision of City Services to each of the Cities were then determined by subtracting the total City Tax Revenues for each City from each City's total NCCs. Table ES-2 reflects the fiscal impacts on the County from each of the County's 15 Cities derived from the comparison of the City Tax Revenues and total NCCs.

Figure ES-1: County NCCs for City Services



C Conclusions of the Fiscal Analysis

As summarized in Table ES-1 and reflected in Figure ES-1, the County's total NCCs during FY 2019-20 equaled \$218,835,900. The largest NCCs by far were generated by the Sheriff-Coroner's Office, for which NCCs of \$82,877,982 represented 37.9% of the total NCCs. This category was followed by Probation Services (\$28,401,373, or 13.0%), the District Attorney's Office (\$25,520,918, or 11.7%), and Social Services (\$20,832,878, or 9.5%). Of the 15 Cities, the City of Fresno's services were characterized by the highest total NCCs (\$127,016,314), followed by the Cities of Clovis (\$18,665,095), Sanger (\$14,103,397), and Selma (\$12,684,348).

As listed in Table ES-2, the total City Tax Revenues generated by the Cities on behalf of the County during FY 2019-20 equaled \$83,155,715. The vast majority of these revenues consisted of \$75,520,839 in *ad valorem* property taxes, with the remaining \$7,634,877 generated through sales taxes. The largest amount of City Tax Revenues was provided by the City of Fresno (\$53,721,121, or 64.6%), followed by the City of Clovis (\$17,769,434, or 21.4%).

Table ES-2: NCCs for the Provision of Services to Cities

Cities Within the County	Total County Property Tax Revenues	Total County Sales Tax Revenues	Total Tax Revenues from Cities	Total Net County Costs for All Services to Cities ("NCCs")	NCC Less City Tax Revenues
Clovis	\$16,589,816	\$1,179,618	\$17,769,434	\$18,665,095	(\$895,661)
Coalinga	\$734,662	\$52,069	\$786,731	\$2,151,876	(\$1,365,145)
Firebaugh	\$423,693	\$54,628	\$478,321	\$3,251,414	(\$2,773,093)
Fowler	\$941,121	\$77,931	\$1,019,052	\$3,349,117	(\$2,330,065)
Fresno	\$48,198,468	\$5,522,653	\$53,721,121	\$127,016,314	(\$73,295,193)
Huron	\$112,911	\$0	\$112,911	\$3,245,615	(\$3,132,704)
Kerman	\$877,808	\$102,367	\$980,175	\$7,842,712	(\$6,862,537)
Kingsburg	\$1,534,873	\$33,685	\$1,568,557	\$3,333,602	(\$1,765,044)
Mendota	\$311,013	\$14,795	\$325,808	\$6,214,621	(\$5,888,814)
Orange Cove	\$211,748	\$0	\$211,748	\$3,828,010	(\$3,616,262)
Parlier	\$522,957	\$0	\$522,957	\$2,763,492	(\$2,240,536)
Reedley	\$1,690,503	\$99,631	\$1,790,134	\$9,737,804	(\$7,947,670)
San Joaquin	\$107,161	\$5,258	\$112,419	\$648,382	(\$535,964)
Sanger	\$1,586,677	\$133,652	\$1,720,329	\$14,103,497	(\$12,383,168)
Selma	\$1,677,428	\$358,591	\$2,036,019	\$12,684,348	(\$10,648,328)
Grand Totals/Average	\$75,520,839	\$7,634,877	\$83,155,715	\$218,835,900	(\$135,680,185)

Subtracting the City Tax Revenues in Table ES-2 on a City-by-City basis from the levels of NCCs assigned to each City in Table ES-2 resulted in a total fiscal shortfall to the County of \$135,680,185 in FY 2019-20. The largest shortfall experienced by the County was realized in the City of Fresno, for which General Fund subsidies, after accounting for the City's Tax Revenues, were \$73,295,193 in that fiscal year. The next biggest subsidies, after accounting for City Tax Revenues, were produced by the Cities of Sanger (\$12,383,168) and Selma (\$10,648,328).

Figure ES-2: County Costs (City Tax Revenues Less NCCs)

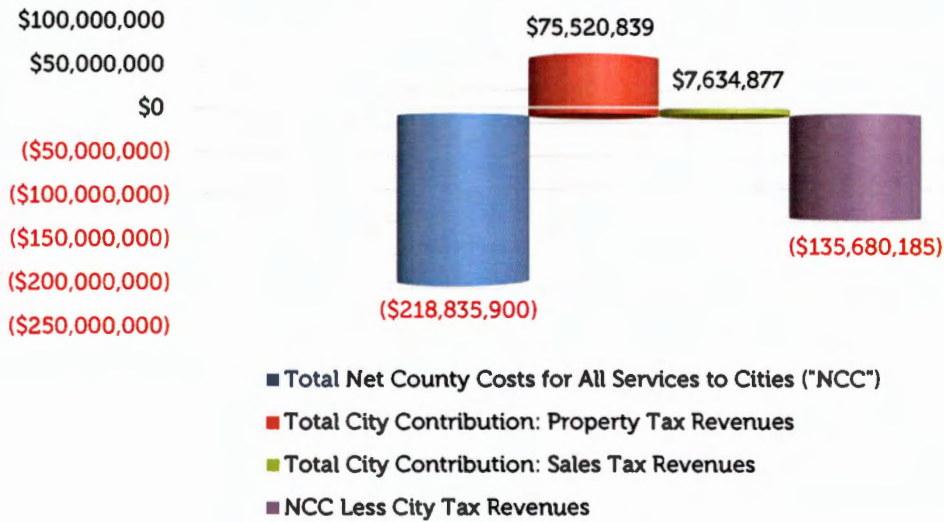
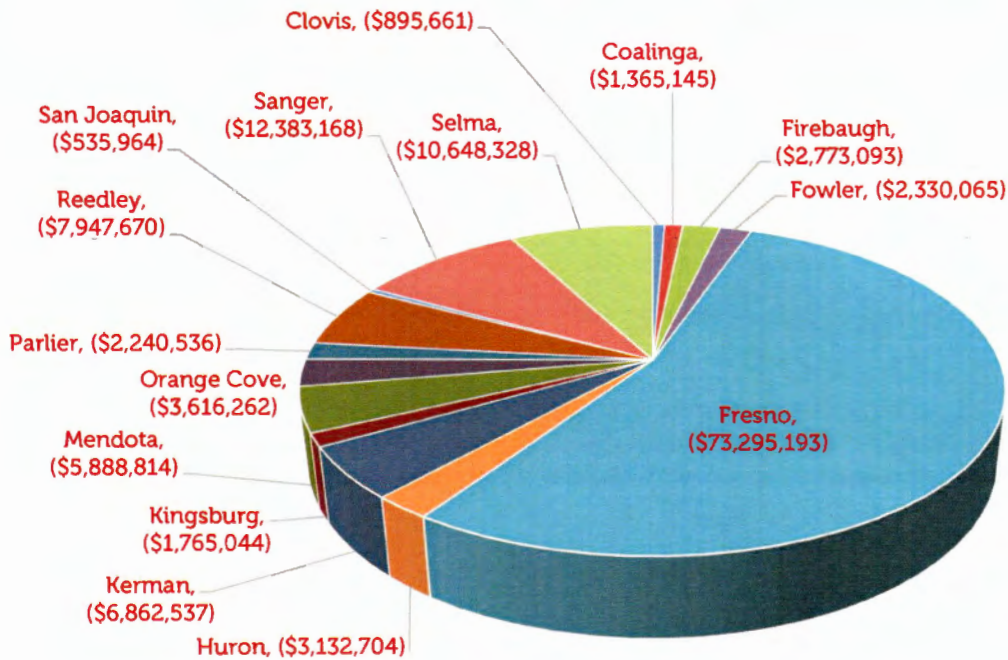


Figure ES-3: County Costs (City Tax Revenues Less NCCs by City)



As a recurring shortfall of over \$135 million per year has a significant impact on the County and its ability to function year after year, an evaluation of the City Services currently being provided by the County and the revenue sources available to cover their costs is something that the County may wish to consider. Mitigating this annual shortfall is one way to ensure that the County remains on solid financial footing, especially during periods characterized by poor economic conditions. The existence of these fiscal insufficiencies and their recurrence on an annual basis is likely to be unsustainable over the long run and could ultimately impact the ability of the County to provide other statutorily required services within its jurisdiction.

II INTRODUCTION

DTA has been retained by the County of Fresno ("County") to analyze the fiscal impacts of the County's provision of services ("City Services") annually to the fifteen (15) cities ("Cities") in the County. The fiscal impacts were determined by grouping the City Services by type into City Service categories ("City Service Categories" or "Service Categories") and analyzing the County's Fiscal Year ("FY") 2019-20 Budget (the "Budget") to determine the funding available to the County to finance each Services Category. The first source of revenues available for these purposes were non-discretionary revenue sources targeted directly to pay for City Services. These included Budget line items such as charges for services, fines and penalties, intergovernmental revenues, intrafund revenues, and operating transfers. Subtracting these non-discretionary revenue sources from the County's gross expenditures in the provision of City Services yielded the Net County Costs ("NCCs") of providing these services. The key question to be answered is whether the discretionary revenues available to the County through the collection of *ad valorem* property taxes and sales and use taxes generated within each City is sufficient to cover the costs of providing these City Services. If the discretionary revenues generated by a City are insufficient to cover these costs, the provision of City Services could create an annual drain on the County General Fund that may be unsustainable over long periods of time.

In brief, the methodology pursued by DTA consisted of five separate tasks designed to determine the revenues available to the County to fund the City Services that it provided during FY 2019-20. These five tasks included (i) identifying the specific City Services provided by the County, (ii) calculating the NCCs associated with these City Services based on gross expenses, overhead costs, and the availability of non-discretionary revenues to fund these City Services, (iii) apportioning the NCCs expended by the County on each of the 15 Cities within the County receiving City Services, (iv) determining the discretionary revenues available to the County to fund these services through *ad valorem* property taxes and sales and use taxes, and (v) comparing the NCCs expended within each City with the discretionary revenues generated on behalf of the County within each City to fully fund the City Services they receive.

III IDENTIFICATION OF CITY SERVICES

DTA surveyed staff from fourteen (14) County departments ("Departments"), including the County Administrative Office, to determine the specific City Services being provided by the County to one or more Cities. These City Services were then grouped into the 14 Service Categories listed in the columns in Table 1 below.

Table 1: List of the Service Categories

Name of Service Categories			
Probation	District Attorney	Social Services	Public Health
<ul style="list-style-type: none"> ▪ Pre-Sentence Evaluation and Post-Sentence Supervision of Adult and Juvenile Offenders ▪ Detention Facilities for Juveniles Brought in by the City ▪ Police Departments ▪ Multi-Agency Gang Enforcement Consortium ("MAGEC") ▪ Substance Abuse and Crime Prevention ▪ Students Targeted for Prevention Program ▪ Drug Testing for Post-Conviction and Deferred Entry of Judgement Drug Court ▪ Victim Witness Service Center ▪ Elder Abuse Program ▪ Drug Suppression Program ▪ Repeat Offender Program ▪ Directions in Violence Abatement ▪ Challenge Demonstration Program ▪ Pre-Adolescent Treatment Program and Substance Abuse Program ▪ Supervised Home Detention Program ▪ Residential Boot Camp and Enhanced Electronic Monitoring ▪ After Care Program 	<ul style="list-style-type: none"> ▪ Prosecution of Criminal Behavior ▪ Sexual Assault ▪ Felony Sentencing ▪ Homicide ▪ Bad Checks ▪ Career Criminal Prosecution Program ▪ Major Narcotics Vendor Prosecution Program ▪ Marijuana Suppression Program ▪ Elder Abuse Vertical Prosecution Program ▪ Domestic Violence Spousal Abuse Persecution ▪ Workers Compensation Insurance Fraud ▪ Automobile Insurance Fraud ▪ Victim Restitution ▪ Family Support Investigations ▪ Welfare Fraud/Child Abductions ▪ Special Remedies 	<ul style="list-style-type: none"> ▪ Medi-Cal ▪ Food Stamps ▪ Federal Temporary Assistance for Needy Families ▪ Stage 1 Child Care for CalWORKs Recipients ▪ Child Care Subsidy for Families ▪ Adolescent Family Life Program ▪ Cal-Learn Programs ▪ Adult Protective Services ▪ Department of Social Services ("DSS"), Aid to Adoptions ▪ DSS, Aid to Refugees ▪ DSS, CalWORKs ▪ DSS, Dependent Children Foster Care ▪ DSS, General Relief ▪ DSS, In-Home Supportive Services ("IHSS") ▪ DSS, IHSS Public Authority 	<ul style="list-style-type: none"> ▪ Public Health Nursing Programs ▪ California Children's Services ▪ Know More Peer Educational Program ▪ Immunization Programs ▪ Environmental Health ▪ Communicable Disease Testing and Outreach ▪ Chest Disease Clinic/Specialty Clinics ▪ Public Health Laboratory Services ▪ Adult/Juvenile Correctional Health Medical Services ▪ Emergency/Disaster Preparedness and Response ▪ Emergency Medical Services

SECTION III IDENTIFICATION OF CITY SERVICES

Name of Service Categories				
Behavioral Health Department	Sheriff-Coroner	County Clerk Elections	Agriculture	Assessor-Recorder
<ul style="list-style-type: none"> ▪ Comprehensive Integrated Service to Adults Requiring Mental Health, Substance Abuse, and Social Services ▪ Crisis Mental Health Services ▪ IHSS (Personal Care Program) ▪ Adult Protective Services ▪ Older Adult Mental Health ▪ Day Treatment and Outpatient Programs 	<ul style="list-style-type: none"> ▪ Pretrial and Sentenced Detention Facilities ▪ Death Investigations Program in Homicide, Accident ▪ Suicide, Infectious Disease, or Unknown Causes ▪ Performs Autopsies ▪ Public Administrator 	<ul style="list-style-type: none"> ▪ Voter Registration Program ▪ Civil Marriage Ceremonies ▪ Records Fictitious Business Names ▪ Holds Elections for Cities or Provides Support to Cities Holding Their Own Elections 	<ul style="list-style-type: none"> ▪ Promotion and Protection of Agricultural Industry ▪ Pest Exclusion, Detection, and Eradication Programs ▪ Consumer Protection and Food Safety 	<ul style="list-style-type: none"> ▪ Property Assessment and Equalization Program ▪ Owners Exemption Program ▪ Records Management of Real Property and Vital Statistics
Public Works and Planning	Public Defender	Librarian	Alternate Indigent Defense	Court Ancillary Services and Grand Jury
<ul style="list-style-type: none"> ▪ Roads That Connect Communities and Are Used by City Residents ▪ Land Use and Planning 	<ul style="list-style-type: none"> ▪ Provides Legal Services to Individuals Charged with a Crime That They Cannot Afford 	<ul style="list-style-type: none"> ▪ Services for 36 Library Locations 	<ul style="list-style-type: none"> ▪ Alternate Indigent Defense Services 	<ul style="list-style-type: none"> ▪ Court Ancillary and Grand Jury Services

IV CALCULATION OF NCCS FOR CITY SERVICE CATEGORIES

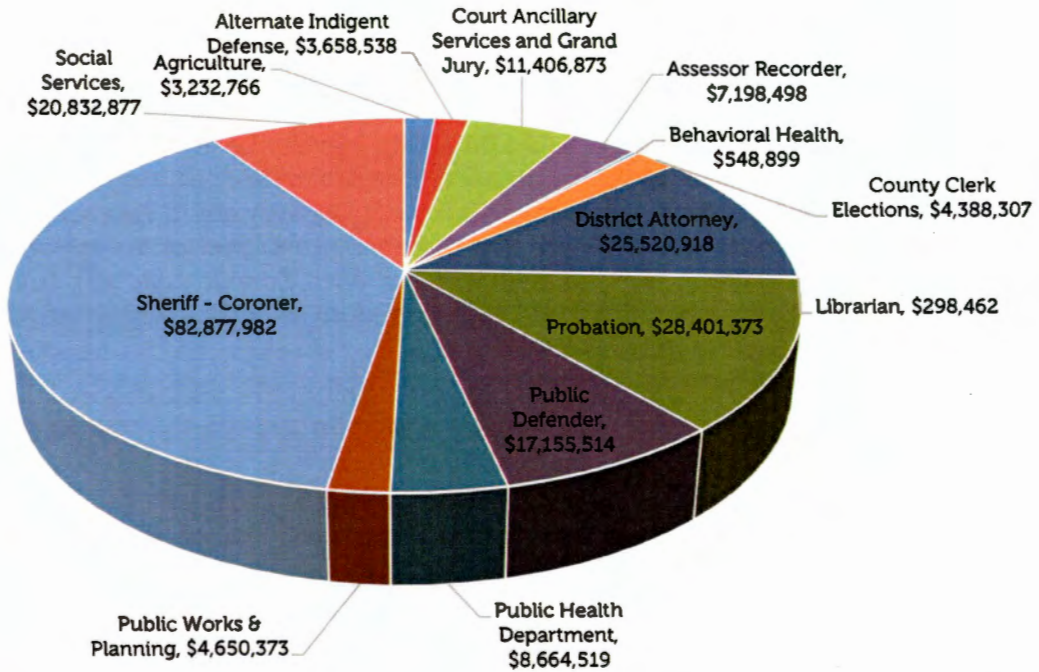
DTA worked with County staff from each Department that provides City Services to review the County’s Budget for the purpose of analyzing the NCCs for each City Service Category. In each case, the gross expenditures identified in the Budget were increased by a County overhead factor based on the Countywide Cost Allocation Plan. The sum of the gross expenditures and overhead factor (hereinafter collectively referred to as the “Gross Expenditures”) was then reduced by all non-discretionary revenues listed in the Budget to calculate the NCCs for each City Service Category. The non-discretionary revenues subtracted from the Gross Expenditures, as identified in Appendix A, Tables A-1a through A-14a, included Budget line items such as charges for services, fines and penalties, intergovernmental revenues, intrafund revenues, and operating transfers.

As summarized below in Table 2 and illustrated in Figure 1, the NCC for all 14 identified City Service Categories totaled \$218,835,900 in FY 2019-20. It is these NCCs that should theoretically be fully funded by annual cash flows received by the County as result of discretionary revenues, such as *ad valorem* property taxes and sales and use taxes (collectively referred to hereinafter as the “City Tax Revenues”), collected in the Unincorporated County and 15 Cities. To the extent that the total City Tax Revenues are unable to fully mitigate these NCCs, the County will be required to annually subsidize City Services through the County General Fund. The County’s largest portion of NCCs is the funding expended for Sheriff-Coroner Services, which equaled \$82,877,982 in FY 2019-20, or 37.9% of the total NCCs. Sheriff-Coroner Services were followed by Probation Services (\$28,401,373, or 13.0%), District Attorney Services (\$25,520,918, or 11.7%), and Social Services (\$20,832,878, or 9.5%).

Table 2: County NCCs for City Services

Type of Service	NCCs
Agriculture	\$3,232,766
Alternate Indigent Defense	\$3,658,538
Court Ancillary and Grand Jury Services	\$11,406,873
Assessor-Recorder	\$7,198,498
Behavioral Health	\$548,899
County Clerk Elections	\$4,388,307
District Attorney	\$25,520,918
Librarian	\$298,462
Probation	\$28,401,373
Public Defender	\$17,155,514
Public Health Department	\$8,664,519
Public Works and Planning	\$4,650,373
Sheriff-Coroner	\$82,877,982
Social Services	\$20,832,877
Grand Total	\$218,835,900

Figure 1: County NCCs for City Services



A detailed summary of the Gross Expenditures (including overhead costs) for each of the 14 identified City Service Categories, as well as a breakdown of the non-discretionary revenue sources available to fund the Gross Expenditures in each of the City Service Categories, are listed in Appendix A, Tables A-1b through A-14b, enclosed herein.

V APPORTIONMENT OF NCCS FOR EACH CITY SERVICE CATEGORY INTO 15 CITIES

Once the NCCs were determined for each City Service Category, DTA again worked with County Department staff to determine the appropriate criteria through which the NCCs for each Service Category could be allocated to each of the 15 Cities within the County. When caseload information was available on a City-by-City basis for a specific Service Category, DTA utilized this caseload information. For other Service Categories, DTA used current City population estimates from the California Department of Finance, registered voters, or other criteria that were determined to be the most appropriate apportionment criteria available. The types of criteria utilized for each Service Category and a brief discussion of the Cities generating the largest amount of NCCs within each Service Category are discussed in Section VI of this Study.

Table 3: City Apportionment Criteria for Each City Service Category

Cities	Grand Total	Agriculture	Alternate Indigent Defense	Court Ancillary and Grand Jury Services	Assessor-Recorder	Behavioral Health	County Clerk Elections
Clovis	\$18,665,095	\$452,056	\$309,486	\$1,375,878	\$1,006,607	\$142,627	\$766,448
Coalinga	\$2,151,876	\$65,239	\$50,537	\$242,901	\$145,271	\$4,322	\$60,952
Firebaugh	\$3,251,414	\$30,274	\$32,113	\$106,388	\$67,411	\$0	\$32,638
Fowler	\$3,349,117	\$24,481	\$18,576	\$101,121	\$54,513	\$8,644	\$38,123
Fresno	\$127,016,314	\$2,070,218	\$2,647,207	\$7,317,159	\$4,609,817	\$371,696	\$2,839,486
Huron	\$3,245,615	\$27,687	\$27,584	\$106,177	\$61,651	\$0	\$13,008
Kerman	\$7,842,712	\$60,502	\$61,769	\$240,794	\$134,721	\$0	\$70,649
Kingsburg	\$3,333,602	\$48,868	\$40,782	\$109,969	\$108,816	\$17,288	\$77,992
Mendota	\$6,214,621	\$47,468	\$37,261	\$210,247	\$105,699	\$0	\$31,794
Orange Cove	\$3,828,010	\$35,869	\$30,324	\$96,908	\$79,870	\$0	\$34,598
Parlier	\$2,763,492	\$60,274	\$56,810	\$214,461	\$134,214	\$0	\$52,010
Reedley	\$9,737,804	\$98,309	\$87,859	\$360,033	\$218,907	\$0	\$112,714
San Joaquin	\$648,382	\$15,711	\$16,859	\$37,499	\$34,985	\$0	\$10,260
Sanger	\$14,103,497	\$103,118	\$123,042	\$443,879	\$229,617	\$4,322	\$134,461
Selma	\$12,684,348	\$92,691	\$118,329	\$443,458	\$206,398	\$0	\$113,175
Grand Totals¹	\$218,835,900	\$3,232,766	\$3,658,538	\$11,406,873	\$7,198,498	\$548,899	\$4,388,307

**SECTION V
 APPORTIONMENT OF NCCS FOR
 EACH CITY SERVICE CATEGORY
 INTO 15 CITIES**

Cities	District Attorney	Librarian	Probation	Public Defender	Public Health Department	Public Works & Planning	Sheriff-Coroner	Social Services
Clovis	\$3,078,290	\$42,971	\$1,652,439	\$1,082,552	\$1,211,609	\$650,288	\$5,477,703	\$1,416,139
Coalinga	\$543,450	\$0	\$126,188	\$152,873	\$174,856	\$93,848	\$302,901	\$188,538
Firebaugh	\$238,024	\$2,878	\$280,013	\$98,656	\$81,140	\$43,549	\$2,073,431	\$164,900
Fowler	\$226,241	\$2,327	\$57,943	\$99,545	\$65,615	\$35,217	\$2,491,492	\$125,277
Fresno	\$16,370,887	\$196,787	\$21,787,660	\$12,652,880	\$5,548,637	\$2,978,034	\$31,920,714	\$15,705,131
Huron	\$237,553	\$0	\$323,792	\$122,654	\$74,206	\$39,828	\$2,096,931	\$114,544
Kerman	\$538,736	\$5,751	\$571,614	\$291,525	\$162,158	\$87,033	\$5,230,973	\$386,488
Kingsburg	\$246,037	\$4,645	\$95,285	\$138,652	\$130,977	\$70,297	\$1,991,841	\$252,153
Mendota	\$470,393	\$4,512	\$417,789	\$303,968	\$127,225	\$68,284	\$4,225,015	\$164,966
Orange Cove	\$216,814	\$3,410	\$381,736	\$151,095	\$96,136	\$51,597	\$2,482,495	\$167,160
Parlier	\$479,819	\$5,729	\$227,911	\$299,524	\$161,548	\$86,705	\$651,097	\$333,391
Reedley	\$805,512	\$9,345	\$506,636	\$423,955	\$263,489	\$141,418	\$6,239,749	\$469,878
San Joaquin	\$83,898	\$1,493	\$256,835	\$73,770	\$42,110	\$22,601	\$0	\$52,360
Sanger	\$993,103	\$9,802	\$715,829	\$657,708	\$276,380	\$148,337	\$9,561,519	\$702,379
Selma	\$992,161	\$8,811	\$999,704	\$606,158	\$248,432	\$133,337	\$8,132,121	\$589,573
Grand Totals¹	\$25,520,918	\$298,462	\$28,401,373	\$17,155,514	\$8,664,519	\$4,650,373	\$82,877,982	\$20,832,877

Note:

1. Excludes costs allocable to the Unincorporated County.

Table 4 provides a breakdown of City Service Category costs for each City in the County after removing an allocation of \$75,728,615 for the Unincorporated County, as services in the Unincorporated County are solely the responsibility of the County, as opposed to any of the Cities. Of the \$218,835,900 in NCCs incurred in the 15 Cities by the County during FY 2019-20, \$127,016,314 (58.0%) were specifically associated with City Services provided to the City of Fresno, with the Sheriff-Coroner's, Probation, District Attorney, and Social Services in combination generating approximately two-thirds of those NCCs. The actual apportionment calculations for each Service Category are listed in Appendix A, Tables A-1b through A-14b, enclosed herein.

Table 4: Total NCCs Apportioned to Each of the Cities Within the County

Cities Within the County	NCC Less City Tax Revenues
Clovis	(\$895,661)
Coalinga	(\$1,365,145)
Firebaugh	(\$2,773,093)
Fowler	(\$2,330,065)
Fresno	(\$73,295,193)
Huron	(\$3,132,704)
Kerman	(\$6,862,537)
Kingsburg	(\$1,765,044)
Mendota	(\$5,888,814)
Orange Cove	(\$3,616,262)
Parlier	(\$2,240,536)
Reedley	(\$7,947,670)
San Joaquin	(\$535,964)
Sanger	(\$12,383,168)
Selma	(\$10,648,328)
Grand Totals/Average	(\$135,680,185)

VI DESCRIPTION OF NCCS AND CITY ALLOCATIONS FOR EACH CITY SERVICES CATEGORY

A County Agriculture Services

DTA worked with Gosia Trexler, the Agricultural Business Manager, to determine the NCCs for the Agricultural Service Category. With Gross Expenditures totaling \$14,977,241 and non-discretionary revenues equaling \$11,095,426, the NCCs came to \$3,881,815 (see Table A-1a). Agricultural Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on 2020 population estimates prepared by the California Department of Finance, as reflected in Table A-1b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$3,232,766 for the 15 Cities. The City of Fresno, with an NCC allocation of \$2,070,218, is estimated to receive Agricultural Services utilizing 64.0% of the NCCs expended by the County for these services.

B County Alternate Indigent Defense Services

DTA worked with Samantha Buck, a Principal Administrative Analyst with the County Administrative Office, to determine the NCCs for the Alternate Indigent Defense Services Category. Based on Ms. Buck's direction, DTA took NCCs equal to \$5,900,000 and bifurcated it into two subcategories, specifically Agreement Costs (\$4,600,000), i.e., costs associated with a service agreement, and Claim Costs (\$1,300,000), i.e., costs associated with court appointed claims, in Table A-2a. DTA then utilized Agreement Cost caseload data maintained by the County and 2020 population estimates prepared by the California Department of Finance to allocate Agreement NCCs and Claim NCCs, respectively, to each of the 15 Cities and the Unincorporated County. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$3,658,539 for the 15 Cities. The City of Fresno, with an NCC allocation of \$2,647,207, is estimated to receive Alternate Indigent Services utilizing 72.4% of the NCCs expended by the County for these services.

C County Court Ancillary and Grand Jury Services

DTA worked with Yussel Zalapa, Senior County Administrative Analyst, to determine the NCCs for the Court Ancillary and Grand Jury Services Category. With Gross Expenditures totaling \$17,807,963 and non-discretionary revenues equaling \$5,057,234, the NCCs came to \$12,760,720 (see Table A-3a). Court Ancillary and Grand Jury Services were then allocated to each of the 15 Cities and the Unincorporated County based on caseload maintained by the County, as reflected in Table A-3b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$11,406,873 for the 15 Cities. The City of Fresno, with an NCC allocation of \$7,317,159, is estimated to receive Court Ancillary and Grand Jury Services utilizing 64.1% of the NCCs expended by the County General Fund for these services.

D County Assessor-Recorder Services

DTA worked with Jo Ann Ebisuba, the County's Assistant Assessor-Recorder, to determine the NCCs for the Assessor-Recorder's Office. With Gross Expenditures totaling \$14,799,432 and non-discretionary revenues equaling \$6,155,677, the NCCs for the Assessor-Recorder Services came to \$8,643,755 (see Table A-4a). Assessor-Recorder NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on 2020 population estimates prepared by the California Department of Finance, as reflected in Table A-4b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$7,198,498 for the 15 Cities. The City of Fresno, with an NCC allocation of \$4,609,817, is estimated to receive Assessor-Recorder Services utilizing 64.0% of the NCCs expended by the County for these services.

E County Behavioral Health Services

DTA worked with Sean Patterson, the Business Manager for the Finance Division of the Department of Behavioral Health, to determine the NCCs for Behavioral Health Services. With Gross Expenditures totaling \$358,818,572 and non-discretionary revenues equaling \$358,209,164, the NCCs for Behavioral Health Services came to \$609,408 (see Table A-5a). Behavioral Health Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on caseload data maintained by the County, as reflected in Table A-5b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$548,899 for the 15 Cities. The City of Fresno, with an NCC allocation of \$371,696, is estimated to generate the highest Behavioral Health Services NCCs of any City in the County at 67.7%.

F County Clerk Election Services

DTA worked with Brandon Hill, Business Manager for the County Clerk Elections Department, to determine the NCCs for County Clerk Election Services. With Gross Expenditures totaling \$14,366,402 and non-discretionary revenues equaling \$9,013,024, the NCCs for County Clerk Election Services came to \$5,353,378 (see Table A-6a). County Clerk Election Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on registered voter address information, as reflected in Table A-6b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$4,388,307 for the 15 Cities. The City of Fresno, with an NCC allocation of \$2,839,486, is estimated to receive County Clerk Election Services utilizing 64.7% of the NCCs expended by the County for these services.

G County District Attorney Services

DTA worked with Steve Rusconi, Business Manager for the District Attorney's Office, to determine the NCCs for District Attorney Services. With Gross Expenditures totaling \$41,032,666 and non-discretionary revenues equaling \$12,205,101, the County NCCs for District Attorney Services came to \$28,527,565 (see Table A-7a). District Attorney Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on caseload information maintained by the County, as reflected in Table A-7b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$25,520,918 for the 15 Cities. The City of Fresno, with an NCC allocation of \$16,370,887, is estimated to receive District Attorney Services utilizing 64.1% of the NCCs expended by the County for these services.

H County Librarian Services

DTA worked with Joel Cadenasso, Accountant II for the Fresno County Public Library, to determine the NCCs for Librarian Services. With Gross Expenditures totaling \$360,158 and non-discretionary revenues equaling \$0, the County NCCs for Librarian Services came to \$360,158 (see Table A-8a). Librarian Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on 2020 population estimates prepared by the California Department of Finance, as reflected in Table A-8b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$298,462 for the 13 Cities receiving Librarian Services. The City of Fresno, with an NCC allocation of \$196,787, is estimated to generate the highest NCCs for Librarian Services of any Cities in the County at 65.9%.

I County Probation Services

DTA worked with Greg Reinke, the Administrative Director for the County Probation Department, to determine the NCCs for Probation Services. There were three separate categories of Budget data for Probation Services, specifically Adult Supervision, Juvenile Supervision, and the Juvenile Justice Campus. With Gross Expenditures totaling \$103,423,241 and non-discretionary revenues equaling \$68,459,064, the NCCs for Probation Services came to \$34,964,177 (see Table A-9a). Probation Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on caseload information maintained by the County, as reflected in Table A-9b. Separate caseload information was applied to the Adult and Juvenile Supervision Categories versus the Juvenile Justice Campus, as the County had two separate sets of caseload information available. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$28,401,373 for the 15 Cities. The City of Fresno, with an NCC allocation of \$21,787,660, is estimated to receive Probation Services utilizing 76.7% of the NCCs expended by the County for these services.

J County Public Defender Services

DTA worked with Cheri Yau, Business Manager for the Public Defender's Office, to determine the NCCs for Public Defender Services. With Gross Expenditures totaling \$24,208,856 and non-discretionary revenues equaling \$3,947,005, the NCCs for the Public Defender Services came to \$20,261,851 (see Table A-10a). Public Defender Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on caseload information maintained by the County, as reflected in Table A-10b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$17,155,514 for the 15 Cities. The City of Fresno, with an NCC allocation of \$12,652,880, is estimated to receive Public Defender Services utilizing 73.8% of the NCCs expended by the County for these services.

K County Public Health Services

DTA worked with Bruna Chavez, Business Manager for the Department of Public Health, to determine the NCCs for Public Health Services. With Gross Expenditures totaling \$90,229,220 and non-discretionary revenues equaling \$79,835,107, the NCCs for Public Health Services came to \$10,404,113 (see Table A-11a). Public Health Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on caseload information maintained by the County, as reflected in Table A-11b. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$8,664,519 for the 15 Cities. The City of Fresno, with an NCC allocation of \$5,548,637, is estimated to receive Public Health Services utilizing 64.0% of the NCCs expended by the County General Fund for these services.

L County Public Works and Planning Services

DTA worked with Lemuel Asprec, Business Manager for the Department of Public Works and Planning, to determine the NCCs for Public Works and Planning Services. There were two sets of Budget data, specifically (i) Public Works and Planning and (ii) Regional Park and County Building and Ground Maintenance. With Gross Expenditures totaling \$19,869,027 and non-discretionary revenues equaling \$13,746,574, the County NCCs for Public Works and Planning Services came to \$6,122,453 (see Table A-12a). Public Works and Planning Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on 2020 population estimates by City prepared by the California Department of Finance, as reflected in Table A-12b. However, while these population estimates were applied to all of the NCCs for Public Works and Planning Services, the NCC amount for Regional Park Maintenance was set at 75% of the Regional Park and County Building and Ground Maintenance NCC level so that only the cost of Regional Park Maintenance was included in this number. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$4,650,373 for the 15 Cities. The City of Fresno, with an NCC allocation of \$2,978,034, is estimated to receive services utilizing 64.0% of the Public Works and Planning Services' NCCs expended by the County General Fund for these services.

M County Sheriff-Coroner Services

DTA worked with Thomas Trester, Administrative Services Director for Sheriff-Coroner's Office, to determine the NCCs for Sheriff-Coroner Services. There were two sets of Budget data, specifically Law Enforcement Cases and Detention Facility Bookings. With Gross Expenditures totaling \$263,366,941 and non-discretionary revenues equaling \$136,484,966, the NCCs for Sheriff-Coroner Services came to \$126,881,975 (see Table A-13a). Sheriff-Coroner Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on two separate sets of criteria, as reflected in Table A-13b. The first subcategory, Law Enforcement Case NCCs, was allocated based on caseloads in each of the 10 Cities receiving Law Enforcement Services and the Unincorporated County in FY 2019-20. The second subcategory, Detention Facility Booking NCCs, was allocated based on detention facility bookings in FY 2019-20. Removing the Unincorporated County from this total lowered the NCCs for this City Services Category to \$82,877,982 for the 15 Cities. The City of Fresno, with an NCC allocation of \$31,920,714, is estimated to receive services utilizing 38.5% of the Sheriff-Coroner NCCs expended by the County General Fund for these services.

N County Social Services

DTA worked with Stacey Sandoval, Finance Chief for Department of Social Services, to determine the NCCs for Social Services. There were two sets of Budget data, specifically Direct Expenditure Amounts to Clients, i.e., cities, and Other Expenditures. With Gross Expenditures totaling \$733,776,744 and non-discretionary revenues equaling \$703,335,190, the NCCs for Social Services came to \$30,441,554 (see Table A-14a). Social Services NCCs were then allocated to each of the 15 Cities and the Unincorporated County based on two separate sets of criteria, as reflected in Table A-14b. The first subcategory, Direct Expenditure Amounts to Clients NCCs, was allocated based on client expenditures in each of the Cities and the Unincorporated County in FY 2019-20. The second subcategory, Other Expenditures, was allocated based on the aggregate number of cases from all Social Service Programs in FY 2019-20. Removing the Unincorporated County from the sum of the NCCs for the two subcategories lowered the NCCs for Social Services to \$20,832,878 for the 15 Cities. The City of Fresno, with an NCC allocation of \$15,705,131, is estimated to receive services utilizing 75.4% of the Social Services NCCs expended by the County General Fund for these services.

VII COUNTY DISCRETIONARY REVENUES FOR CITY SERVICES

DTA estimated that the amount of discretionary revenues available to the County General Fund to cover the NCCs for City Services was equivalent to the sum of the *ad valorem* property taxes and sales and use taxes collected on behalf of the County. As the total NCCs for all City Services within each City were determined above as illustrated in Table 4, the fiscal impacts on the County General Fund generated by each City could be estimated based on the *ad valorem* property taxes and sales and uses taxes collected on behalf of the County in each City. The *ad valorem* property tax data were calculated based on the average post-Education Revenue Augmentation Fund (“ERAF”) 1% *ad valorem* property tax rates for the County in the Tax Rate Areas (“TRAs”) encompassing each City.⁴ The assessed valuation to which these property tax rates were applied was based on FY 2019-20 City gross assessed values.⁵ The sales and use tax revenues were derived from the 2019 Quarterly Distribution of Bradley Burns 1% Local Sales and Use Tax.⁶

Total City Tax Revenues for each City are listed in Table 5 below. An estimated \$75,520,839 in *ad valorem* property tax revenues and \$7,634,877 in sales tax revenues were collected on the County’s behalf in all 15 Cities in FY 2019-20. As a result, a total of \$83,155,715 in discretionary City Tax Revenues were available to the County to offset the NCCs not mitigated by non-discretionary revenues. The largest portion of these discretionary revenues were generated by the City of Fresno (\$53,721,121, or 64.6%), followed by the City of Clovis (\$17,769,434, or 21.4%).

⁴ County Auditor-Controller.

⁵ County Assessor.

⁶ California Department of Tax and Fee Administration.

**VIII FISCAL IMPACTS OF THE PROVISION OF CITY SERVICES ON THE
COUNTY GENERAL FUND**

The total fiscal impacts of the provision of City Services to each of the Cities was then calculated by subtracting the City Tax Revenues for each City from that City's total NCCs. Table 5, below, reflects the fiscal impacts on the County from each of the 15 Cities as derived from the comparison of their City Tax Revenues and total NCCs. Unfortunately, comparing the \$83,155,715 in City Tax Revenues with total NCCs of \$218,835,900 resulted in a County annual shortfall of \$135,680,185 for FY 2019-20. Every City generated a shortfall for the County in FY 2019-20, with the City of Fresno creating the largest shortfall (\$73,295,193, or 54.0%), followed by the City of Sanger (\$12,383,168, or 9.1%). On a per capita basis, the largest shortfall was \$470.58 per capita in the City of Mendota and the smallest shortfall was \$7.52 per capita in the City of Clovis. The existence of such insufficiencies should be of significant concern to the County in that their recurrence on an annual basis is likely to be unsustainable over the long run and will ultimately impact the ability of the County to provide other statutorily-required services to residents and employees within its jurisdiction.

SECTION VIII
FISCAL IMPACTS OF THE PROVISION OF CITY SERVICES
ON THE COUNTY GENERAL FUND

Table 5: NCCs for Provision of Services to Cities

Cities Within the County	City Revenues						County Fiscal Impact			
	County Property Tax Revenues			County Sales Tax Revenues			Total Tax Revenues from Cities	Total Net County Costs for All Services to Cities ("NCCs")	NCC Less City Tax Revenues	County Surplus/Deficit Per Capita
	FY 2019-20 Gross Assessed Values	Property Tax Allocation ¹	Total	FY 2019-20 Gross Revenues ²	County Share % ²	Total				
City of Clovis	\$11,615,311,841	14.28271%	\$16,589,816	\$23,593,289	5%	\$1,179,618	\$17,769,434	\$18,665,095	(\$895,661)	(\$7.52)
City of Coalinga	\$599,151,083	12.26171%	\$734,662	\$1,041,021	5%	\$52,069	\$786,731	\$2,151,876	(\$1,365,145)	(\$79.37)
City of Firebaugh	\$345,780,380	12.25325%	\$423,693	\$1,092,206	5%	\$54,628	\$478,321	\$3,251,414	(\$2,773,093)	(\$347.46)
City of Fowler	\$624,508,810	15.06978%	\$941,121	\$1,558,033	5%	\$77,931	\$1,019,052	\$3,349,117	(\$2,330,065)	(\$361.03)
City of Fresno	\$38,558,581,315	12.50006%	\$48,198,468	\$103,983,475	5%	\$5,522,653	\$53,721,121	\$127,016,314	(\$73,295,193)	(\$134.30)
City of Huron	\$110,470,952	10.22086%	\$112,911	\$196,178	0%	\$0	\$112,911	\$3,245,615	(\$3,132,704)	(\$429.20)
City of Kerman	\$808,883,881	10.85209%	\$877,808	\$2,047,683	5%	\$102,367	\$980,175	\$7,842,712	(\$6,862,537)	(\$430.25)
City of Kingsburg	\$1,132,103,874	13.55770%	\$1,534,873	\$673,472	5%	\$33,685	\$1,568,557	\$3,333,602	(\$1,765,044)	(\$137.01)
City of Mendota	\$278,644,322	11.16165%	\$311,013	\$739,501	2%	\$14,795	\$325,808	\$6,214,621	(\$5,888,814)	(\$470.58)
City of Orange Cove	\$203,499,062	10.40535%	\$211,748	\$207,690	0%	\$0	\$211,748	\$3,828,010	(\$3,616,262)	(\$382.43)
City of Parlier	\$426,682,820	12.25633%	\$522,957	\$431,208	0%	\$0	\$522,957	\$2,763,492	(\$2,240,536)	(\$141.00)
City of Reedley	\$1,243,310,529	13.59679%	\$1,690,503	\$1,991,837	5%	\$99,631	\$1,790,134	\$9,737,804	(\$7,947,670)	(\$306.66)
City of San Joaquin	\$90,731,985	11.81073%	\$107,161	\$262,733	2%	\$5,258	\$112,419	\$648,382	(\$535,964)	(\$129.40)
City of Sanger	\$1,314,573,220	12.06990%	\$1,586,677	\$2,673,444	5%	\$133,652	\$1,720,329	\$14,103,497	(\$12,383,168)	(\$455.51)
City of Selma	\$1,218,099,954	13.77085%	\$1,677,428	\$7,170,216	5%	\$358,591	\$2,036,019	\$12,684,348	(\$10,648,328)	(\$435.76)
Grand Totals/Average	\$58,570,334,028	N/A	\$75,520,839	\$147,661,986	N/A	\$7,634,877	\$83,155,715	\$218,835,900	(\$135,680,185)	(\$159.20)

Notes:

1. As a portion of the 1% General Property Tax Levy. Adjusted for ERAF.
2. Source: Quarterly Distribution of Bradley Burns 1% Local Sales and Use Tax.

APPENDIX A

County of Fresno
Fiscal Analysis for the Provision of Services by the County of Fresno to Cities Within the
County
Fiscal Impact Report



COST ALLOCATION BY DEPARTMENT



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Table A-1a: County of Fresno Agricultural Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$14,782,543
Allocated Central Service Agency Costs [1]	\$194,698
Grand Total Expenditures	\$14,977,241
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$2,259,800
Taxes	\$0
Licenses, Permits & Franchises	\$650,000
Fines, Forfeitures & Penalties	\$15,500
Miscellaneous	\$192,000
Use of Money & Prop	\$0
Intergovernmental - State	\$6,014,041
Intergovernmental - Federal	\$1,956,585
Intergovernmental - Other	\$0
Intrafund Revenue	\$7,500
Operating Transfer In	\$0
Grand Total Revenues	\$11,095,426
Net County Costs (NCC) [2]	\$3,881,815

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-1b: County of Fresno Agricultural Services

Cities	Population [3]		NCC Allocation
	Total	Percent of Total	
Clovis	119,175	11.65%	\$452,056
Coalinga	17,199	1.68%	\$65,239
Firebaugh	7,981	0.78%	\$30,274
Fowler	6,454	0.63%	\$24,481
Fresno	545,769	53.33%	\$2,070,218
Huron	7,299	0.71%	\$27,687
Kerman	15,950	1.56%	\$60,502
Kingsburg	12,883	1.26%	\$48,868
Mendota	12,514	1.22%	\$47,468
Orange Cove	9,456	0.92%	\$35,869
Parlier	15,890	1.55%	\$60,274
Reedley	25,917	2.53%	\$98,309
Sanger	27,185	2.66%	\$103,118
San Joaquin	4,142	0.40%	\$15,711
Selma	24,436	2.39%	\$92,691
Cities Subtotal			\$3,232,766
Unincorporated County	171,108	16.72%	\$649,049
Total	1,023,358	100.00%	\$3,881,815

Source: Gosia Trexler, Agricultural Business Manager
Agriculture Department

[3] Source: California Department of Finance, Housing and Population Information, January 1, 2020.



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Table A-2a: County of Fresno Alternate Indigent Defense Services

Services Expenditures [1]	FY 2019-20 Budgeted Amount
Agreement Costs	\$4,600,000
Claim Costs	\$1,300,000
Net County Costs (NCC) [2]	\$5,900,000

[1] Countywide service expenditures include costs associated with a service agreement ("Agreement Costs") and court appointed claims ("Claim Costs"). Pursuant to Samantha Buck, the Principal Administrative Analyst of the County Administrative Office, FY 2019-20 Agreement Costs were \$4.6M and Claims Costs were \$1.3M.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-2b: County of Fresno Alternate Indigent Defense Services

Cities	Agreement Costs			Claim Costs			NCC Allocation
	Number of Cases [3]		Allocated Costs	Population		Allocated Costs	
	Total	Percent of Total		Total	Percent of Total		
Clovis	259	3.44%	\$158,094	119,175	11.65%	\$151,391	\$309,486
Coalinga	47	0.62%	\$28,689	17,199	1.68%	\$21,848	\$50,537
Firebaugh	36	0.48%	\$21,975	7,981	0.78%	\$10,138	\$32,113
Fowler	17	0.23%	\$10,377	6,454	0.63%	\$8,199	\$18,576
Fresno	3,201	42.48%	\$1,953,901	545,769	53.33%	\$693,305	\$2,647,207
Huron	30	0.40%	\$18,312	7,299	0.71%	\$9,272	\$27,584
Kerman	68	0.90%	\$41,507	15,950	1.56%	\$20,262	\$61,769
Kingsburg	40	0.53%	\$24,416	12,883	1.26%	\$16,366	\$40,782
Mendota	35	0.46%	\$21,364	12,514	1.22%	\$15,897	\$37,261
Orange Cove	30	0.40%	\$18,312	9,456	0.92%	\$12,012	\$30,324
Parlier	60	0.80%	\$36,624	15,890	1.55%	\$20,186	\$56,810
Reedley	90	1.19%	\$54,936	25,917	2.53%	\$32,923	\$87,859
Sanger	145	1.92%	\$88,508	27,185	2.66%	\$34,534	\$123,042
San Joaquin	19	0.25%	\$11,598	4,142	0.40%	\$5,262	\$16,859
Selma	143	1.90%	\$87,288	24,436	2.39%	\$31,042	\$118,329
Cities Subtotal							\$3,658,539
Unincorporated County	3,316	44.00%	\$2,024,098	171,108	16.72%	\$217,363	\$2,241,461
Total	7,536	100.00%	\$4,600,000	1,023,358	100.00%	\$1,300,000	\$5,900,000

Source: Samantha Buck, Principal Administrative Analyst
County Administrative Office

[3] Cases represent Fiscal Year 2019-2020.



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Table A-3a: County of Fresno Court Ancillary Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$17,589,767
Allocated Central Service Agency Costs [1]	\$218,196
Grand Total Expenditures	\$17,807,963
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$2,412,012
Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures & Penalties	\$2,645,222
Miscellaneous	\$0
Use of Money & Prop	\$0
Intergovernmental - State	\$0
Intergovernmental - Federal	\$0
Intergovernmental - Other	\$0
Intrafund Revenue	\$0
Operating Transfer In	\$0
Grand Total Revenues	\$5,057,234
Net County Costs (NCC) [2]	\$12,750,729

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-3b: County of Fresno Court Ancillary Services

Cities	Number of Cases [3]		NCC Allocation
	Total	Percent of Total	
Clovis	6,531	10.79%	\$1,375,878
Coalinga	1,153	1.90%	\$242,901
Firebaugh	505	0.83%	\$106,388
Fowler	480	0.79%	\$101,121
Fresno	34,733	57.39%	\$7,317,159
Huron	504	0.83%	\$106,177
Kerman	1,143	1.89%	\$240,794
Kingsburg	522	0.86%	\$109,969
Mendota	998	1.65%	\$210,247
Orange Cove	460	0.76%	\$96,908
Parlier	1,018	1.68%	\$214,461
Reedley	1,709	2.82%	\$360,033
Sanger	2,107	3.48%	\$443,879
San Joaquin	178	0.29%	\$37,499
Selma	2,105	3.48%	\$443,458
Cities Subtotal			\$11,406,873
Unincorporated County	6,379	10.54%	\$1,343,856
Total	60,525	100.00%	\$12,750,729

Source: Yussel Zalapa, Senior County Administrative Analyst
Court Ancillary Services

[3] Based on the case load for the DA's office for Fiscal Year 2019-2020.



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Table A-4a: County of Fresno Assessor Recorder Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$14,540,314
Allocated Central Service Agency Costs [1]	\$259,118
Grand Total Expenditures	\$14,799,432
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$3,218,806
Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$325,000
Use of Money & Prop	\$0
Intergovernmental - State	\$0
Intergovernmental - Federal	\$0
Intergovernmental - Other	\$0
Intrafund Revenue	\$0
Operating Transfer In	\$2,611,871
Grand Total Revenues	\$6,155,677
Net County Costs (NCCs) [2]	\$8,643,755

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-4b: County of Fresno Assessor Recorder Services

Cities	Population [3]		NCC Allocation
	Total	Percent of Total	
Clovis	119,175	11.65%	\$1,006,607
Coalinga	17,199	1.68%	\$145,271
Firebaugh	7,981	0.78%	\$67,411
Fowler	6,454	0.63%	\$54,513
Fresno	545,769	53.33%	\$4,609,817
Huron	7,299	0.71%	\$61,651
Kerman	15,950	1.56%	\$134,721
Kingsburg	12,883	1.26%	\$108,816
Mendota	12,514	1.22%	\$105,699
Orange Cove	9,456	0.92%	\$79,870
Parlier	15,890	1.55%	\$134,214
Reedley	25,917	2.53%	\$218,907
Sanger	27,185	2.66%	\$229,617
San Joaquin	4,142	0.40%	\$34,985
Selma	24,436	2.39%	\$206,398
Cities Subtotal			\$7,198,498
Unincorporated County	171,108	16.72%	\$1,445,257
Grand Total	1,023,358	100.00%	\$8,643,755

Source: Jo Ann Ebisuba, Assistant Assessor-Recorder, Assessor Recorders Office
Ganna Monastyrsky, Auditor Controller Tax Collector Office

[3] Source: California Department of Finance, Housing and Population Information, January 1, 2020.



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Table A-5a: County of Fresno Behavioral Health Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$358,818,572
Allocated Central Service Agency Costs [1]	\$0
Grand Total Expenditures	\$358,818,572
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$572,281
Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$2,032,789
Use of Money & Prop	\$8,000
Intergovernmental - State	\$0
Intergovernmental - Federal	\$100,498,235
Intergovernmental - Other	\$0
Intrafund Revenue	\$13,310,082
Operating Transfer In	\$241,787,777
Grand Total Revenues	\$358,209,164
Net County Costs (NCCs) [2]	\$609,408

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes. NCC expenditures are only provided services for probate clients.

Table A-5b: County of Fresno Behavioral Health Services

Cities	Number of Cases [3] [4]		NCC Allocation
	Total	Percent of Total	
Clovis	33	23.40%	\$142,627
Coalinga	1	0.71%	\$4,322
Firebaugh	0	0.00%	\$0
Fowler	2	1.42%	\$8,644
Fresno	86	60.99%	\$371,696
Huron	0	0.00%	\$0
Kerman	0	0.00%	\$0
Kingsburg	4	2.84%	\$17,288
Mendota	0	0.00%	\$0
Orange Cove	0	0.00%	\$0
Parlier	0	0.00%	\$0
Reedley	0	0.00%	\$0
Sanger	1	0.71%	\$4,322
San Joaquin	0	0.00%	\$0
Selma	0	0.00%	\$0
Cities Subtotal			\$548,899
Unincorporated County	14	9.93%	\$60,509
Total	141	100.00%	\$609,408

Source: Sean Patterson, Business Manager, Finance Division

[3] For probate clients only. NCC are spent on probate clients only.

[4] Cases represent Fiscal Year 2019-2020.



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Table A-6a: County of Fresno County Clerk Elections Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$14,031,293
Allocated Central Service Agency Costs [1]	\$335,109
Grand Total Expenditures	\$14,366,402
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$1,456,517
Taxes	\$0
Licenses, Permits & Franchises	\$150,000
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$31,500
Use of Money & Prop	\$0
Intergovernmental - State	\$0
Intergovernmental - Federal	\$7,045,184
Intergovernmental - Other	\$0
Intrafund Revenue	\$304,823
Operating Transfer In	\$25,000
Grand Total Revenues	\$9,013,024
Net County Costs (NCCs) [2]	\$5,353,378

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-6b: County of Fresno County Clerk Elections Services

Cities	Registered Voters		NCC Allocation
	Total	Percent of Total	
Clovis	68,054	14.32%	\$766,448
Coalinga	5,412	1.14%	\$60,952
Firebaugh	2,898	0.61%	\$32,638
Fowler	3,385	0.71%	\$38,123
Fresno	252,122	53.04%	\$2,839,486
Huron	1,155	0.24%	\$13,008
Kerman	6,273	1.32%	\$70,649
Kingsburg	6,925	1.46%	\$77,992
Mendota	2,823	0.59%	\$31,794
Orange Cove	3,072	0.65%	\$34,598
Parlier	4,618	0.97%	\$52,010
Reedley	10,008	2.11%	\$112,714
Sanger	11,939	2.51%	\$134,461
San Joaquin	911	0.19%	\$10,260
Selma	10,049	2.11%	\$113,175
Cities Subtotal			\$4,388,307
Unincorporated County	85,690	18.03%	\$965,071
Total	475,334	100.00%	\$5,353,378

Source: Brandon Hill, Business Manager, County Clerk Elections



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Table A-7a: County of Fresno District Attorney Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$38,687,066
Allocated Central Service Agency Costs [1]	\$2,345,600
Grand Total Expenditures	\$41,032,666
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$103,400
Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$55,500
Use of Money & Prop	\$0
Intergovernmental - State	\$8,796,086
Intergovernmental - Federal	\$202,545
Intergovernmental - Other	\$0
Intrafund Revenue	\$456,117
Operating Transfer In	\$2,891,453
Grand Total Revenues	\$12,505,101
Net County Costs (NCCs) [2]	\$28,527,565

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-7b: County of Fresno District Attorney Services

Cities	Number of Cases [3]		NCC Allocation
	Total	Percent of Total	
Clovis	6,531	10.79%	\$3,078,290
Coalinga	1,153	1.90%	\$543,450
Firebaugh	505	0.83%	\$238,024
Fowler	480	0.79%	\$226,241
Fresno	34,733	57.39%	\$16,370,887
Huron	504	0.83%	\$237,553
Kerman	1,143	1.89%	\$538,736
Kingsburg	522	0.86%	\$246,037
Mendota	998	1.65%	\$470,393
Orange Cove	460	0.76%	\$216,814
Parlier	1,018	1.68%	\$479,819
Reedley	1,709	2.82%	\$805,512
Sanger	2,107	3.48%	\$993,103
San Joaquin	178	0.29%	\$83,898
Selma	2,105	3.48%	\$992,161
Cities Subtotal			\$25,520,918
Unincorporated County	6,379	10.54%	\$3,006,647
Total	60,525	100.00%	\$28,527,565

Source: Steve Rusconi, Business Manager
District Attorneys Office

[3] Cases represent Fiscal Year 2019-2020.

Table A-8a: County of Fresno Librarian Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$360,404
Allocated Central Service Agency Costs [1]	(\$246)
Grand Total Expenditures	\$360,158
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$0
Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$0
Use of Money & Prop	\$0
Intergovernmental - State	\$0
Intergovernmental - Federal	\$0
Intergovernmental - Other	\$0
Intrafund Revenue	\$0
Operating Transfer In	\$0
Grand Total Revenues	\$0
Net County Costs (NCCs) [2]	\$360,158

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-8b: County of Fresno Librarian Services

Cities	Population [4]		NCC Allocation
	Total	Percent of Total	
Clovis	119,175	11.93%	\$42,971
Coalinga [3]	0	0.00%	\$0
Firebaugh	7,981	0.80%	\$2,878
Fowler	6,454	0.65%	\$2,327
Fresno	545,769	54.64%	\$196,787
Huron [3]	0	0.00%	\$0
Kerman	15,950	1.60%	\$5,751
Kingsburg	12,883	1.29%	\$4,645
Mendota	12,514	1.25%	\$4,512
Orange Cove	9,456	0.95%	\$3,410
Parlier	15,890	1.59%	\$5,729
Reedley	25,917	2.59%	\$9,345
Sanger	27,185	2.72%	\$9,802
San Joaquin	4,142	0.41%	\$1,493
Selma	24,436	2.45%	\$8,811
Cities Subtotal			\$298,462
Unincorporated County	171,108	17.13%	\$61,696
Total	998,860	100.00%	\$360,158

Source: Joel Cadenasso, Accountant II
Fresno County Public Library

[3] City has its own separate library system not administered by the Fresno County Library System.

[4] Source: California Department of Finance, Housing and Population Information, January 1, 2020.



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Table A-9a: County of Fresno Probation Services

Services Expenditures	Probation [1]	Probation - Grants [2]	Probation - Juvenile Justice Campus [3]	Total
Gross Expenditures	\$51,916,853	\$4,095,403	\$43,558,892	\$99,571,148
Allocated Central Service Agency Costs [4]	\$839,795	\$15,577	\$2,996,721	\$3,852,093
Grand Total Expenditures	\$52,756,648	\$4,110,980	\$46,555,613	\$103,423,241
Fees, Charges, and Other Non-Discretionary Revenues				
Charges for Services	\$969,784	\$0	\$0	\$969,784
Taxes	\$0	\$0	\$0	\$0
Licenses, Permits & Franchises	\$0	\$0	\$0	\$0
Fines, Forfeitures & Penalties	\$725,000	\$0	\$0	\$725,000
Miscellaneous	\$0	\$0	\$0	\$0
Use of Money & Prop	\$0	\$0	\$0	\$0
Intergovernmental - State	\$9,808,098	\$157,610	\$9,512,598	\$19,478,306
Intergovernmental - Federal	\$0	\$3,109,443	\$380,000	\$3,489,443
Intergovernmental - Other	\$0	\$0	\$0	\$0
Intrafund Revenue	\$149,475	\$295,156	\$0	\$444,631
Operating Transfer In	\$27,807,693	\$356,123	\$15,188,084	\$43,351,900
Grand Total Revenues	\$39,460,050	\$3,918,332	\$25,080,682	\$68,459,064
Net County Costs (NCCs) [5]	\$13,296,598	\$192,648	\$21,474,931	\$34,964,177

[1] Probation Adult Supervision- 3430

[2] Probation Grants 3432

[3] Probation Juvenile Justice Campus - 3440

[4] Source: Countywide Cost Allocation Plan.

[5] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-9b: County of Fresno Probation Services

Cities	Probation (3430) and Probation Grants (3432)					Probation Juvenile Justice Campus (Dept. 3440)			Grand Total NCC Allocation
	Number of Cases [6],[7]				NCC Allocation	Number of Cases [6],[7]		NCC Allocation	
	Adult Supervision	Juvenile Supervision	Total	Percent of Total		Total	Percent of Total		
Clovis	416	25	441	4.21%	\$567,846	5	5.05%	\$1,084,592	\$1,652,439
Coalinga	95	3	98	0.94%	\$126,188	0	0.00%	\$0	\$126,188
Firebaugh	47	2	49	0.47%	\$63,094	1	1.01%	\$216,918	\$280,013
Fowler	44	1	45	0.43%	\$57,943	0	0.00%	\$0	\$57,943
Fresno	6,148	328	6,476	61.82%	\$8,338,713	62	62.63%	\$13,448,947	\$21,787,660
Huron	76	7	83	0.79%	\$106,874	1	1.01%	\$216,918	\$323,792
Kerman	101	6	107	1.02%	\$137,777	2	2.02%	\$433,837	\$571,614
Kingsburg	70	4	74	0.71%	\$95,285	0	0.00%	\$0	\$95,285
Mendota	151	5	156	1.49%	\$200,871	1	1.01%	\$216,918	\$417,789
Orange Cove	125	3	128	1.22%	\$164,817	1	1.01%	\$216,918	\$381,736
Parlier	166	11	177	1.69%	\$227,911	0	0.00%	\$0	\$227,911
Reedley	221	4	225	2.15%	\$289,717	1	1.01%	\$216,918	\$506,636
Sanger	212	7	219	2.09%	\$281,992	2	2.02%	\$433,837	\$715,829
San Joaquin	29	2	31	0.30%	\$39,917	1	1.01%	\$216,918	\$256,835
Selma	266	5	271	2.59%	\$348,949	3	3.03%	\$650,755	\$999,704
								Cities Subtotal	\$28,401,373
Unincorporated County [8]	1,808	88	1,896	18.10%	\$2,441,353	19	19.19%	\$4,121,451	\$6,562,804
Total	9,975	501	10,476	100.00%	\$13,489,246	99	100.00%	\$21,474,931	\$34,964,177

Source: Greg Reinke, Administrative Director, Probation Department

[6] Cases represent Fiscal Year 2019-2020.

[7] Two separate case counts; one for supervision and one for juvenile justice camps.

[8] Data was not available. Estimated based on the percentage of addresses that are within the Unincorporated County TRAs.



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Table A-10a: County of Fresno Public Defender Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$23,285,662
Allocated Central Service Agency Costs [1]	\$923,194
Grand Total Expenditures	\$24,208,856
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$205,000
Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$0
Use of Money & Prop	\$0
Intergovernmental - State	\$360,000
Intergovernmental - Federal	\$0
Intergovernmental - Other	\$0
Intrafund Revenue	\$430,497
Operating Transfer In	\$2,951,508
Grand Total Revenues	\$3,947,005
Net County Costs (NCCs) [2]	\$20,261,851

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-10b: County of Fresno Public Defender Services

Cities	Number of Cases [3],[4]		NCC Allocation
	Total	Percent of Total	
Clovis	1,218	5.34%	\$1,082,552
Coalinga	172	0.75%	\$152,873
Firebaugh	111	0.49%	\$98,656
Fowler	112	0.49%	\$99,545
Fresno	14,236	62.45%	\$12,652,880
Huron	138	0.61%	\$122,654
Kerman	328	1.44%	\$291,525
Kingsburg	156	0.68%	\$138,652
Mendota	342	1.50%	\$303,968
Orange Cove	170	0.75%	\$151,095
Parlier	337	1.48%	\$299,524
Reedley	477	2.09%	\$423,955
Sanger	740	3.25%	\$657,708
San Joaquin	83	0.36%	\$73,770
Selma	682	2.99%	\$606,158
Cities Subtotal			\$17,155,514
Unincorporated County	3,495	15.33%	\$3,106,337
Total	22,797	100.00%	\$20,261,851

Source: Cheri Yau, Business Manager
Public Defenders Office

[3] Excludes "In Custody" cases, as those expenditures are paid by intergovernmental revenues from the State.

[4] Cases represent Fiscal Year 2019-2020.

Table A-11a: County of Fresno Public Health Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures (1)	\$79,825,107
Public Health Maintenance of Effort.	\$10,404,113
Grand Total Expenditures	\$90,229,220
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$11,359,906
Taxes	\$0
Licenses, Permits & Franchises	\$155,813
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$857,250
Use of Money & Prop	\$174,528
Intergovernmental - State	\$9,989,302
Intergovernmental - Federal	\$21,225,361
Intergovernmental - Other	\$0
Intrafund Revenue	\$1,758,963
Operating Transfer In	\$34,303,984
Grand Total Revenues	\$79,825,107
Net County Costs (NCCs) [2]	\$10,404,113

[1] Excludes animal control contract of \$1,800,301, which is for the Unincorporated County only.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-11b: County of Fresno Public Health Services

Cities	Population [3]		NCC Allocation
	Total	Percent of Total	
Clovis	119,175	11.65%	\$1,211,609
Coalinga	17,199	1.68%	\$174,856
Firebaugh	7,981	0.78%	\$81,140
Fowler	6,454	0.63%	\$65,615
Fresno	545,769	53.33%	\$5,548,637
Huron	7,299	0.71%	\$74,206
Kerman	15,950	1.56%	\$162,158
Kingsburg	12,883	1.26%	\$130,977
Mendota	12,514	1.22%	\$127,225
Orange Cove	9,456	0.92%	\$96,136
Parlier	15,890	1.55%	\$161,548
Reedley	25,917	2.53%	\$263,489
Sanger	27,185	2.66%	\$276,380
San Joaquin	4,142	0.40%	\$42,110
Selma	24,436	2.39%	\$248,432
Cities Subtotal			\$8,664,519
Unincorporated County	171,108	16.72%	\$1,739,594
Grand Total	1,023,358	100.00%	\$10,404,113

Source: Bruna Chavez, Business Manager
Department of Public Health

[3] Source: California Department of Finance, Housing and Population Information, January 1, 2020.



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Table A-12a: County of Fresno Public Works and Planning Services

Expenditure and Revenue Details	Public Works & Planning [1]	Parks and Grounds [2]	Total
Service Expenditures			
Gross Expenditures	\$15,184,407	4,511,373	\$19,695,780
Allocated Central Service Agency Costs	\$173,247	-	\$173,247
Grand Total Expenditures	\$15,357,654	\$4,511,373	\$19,869,027
Fees, Charges, and Other Non-Discretionary Revenues			
Charges for Services	\$3,219,380	\$0	\$3,219,380
Taxes	\$0	\$0	\$0
Licenses, Permits & Franchises	\$4,844,862	\$44,984	\$4,889,846
Fines, Forfeitures & Penalties	\$0	\$0	\$0
Miscellaneous	\$97,728	\$0	\$97,728
Use of Money & Prop	\$0	\$0	\$0
Intergovernmental - State	\$472,344	\$559,890	\$1,032,234
Intergovernmental - Federal	\$20,040	\$0	\$20,040
Intergovernmental - Other	\$0	\$1,179,079	\$1,179,079
Intrafund Revenue	\$2,246,490	\$472,761	\$2,719,251
Operating Transfer In	\$488,016	\$101,000	\$589,016
Grand Total Revenues	\$11,388,860	\$2,357,714	\$13,746,574
Net County Costs (NCCs) [3]	\$3,968,794	\$2,153,659	\$6,122,453

- [1] Public Works and Planning - 4360 reflects public works and planning services to the Cities and Unincorporated County.
- [2] Parks and Grounds - 7910 provides park maintenance services and County Building and Grounds maintenance to the regional parks in the Cities and Unincorporated County.
- [3] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-12b: County of Fresno Public Works and Planning Services

Cities	Population [4]		NCC Allocation		Grand Total
	Total	Percent of Total	Public Works and Planning	Parks and Grounds [5]	
Clavis	119,175	11.65%	\$462,185	\$188,103	\$650,288
Coalinga	17,199	1.68%	\$66,701	\$27,146	\$93,848
Firebaugh	7,981	0.78%	\$30,952	\$12,597	\$43,549
Fowler	6,454	0.63%	\$25,030	\$10,187	\$35,217
Fresno	545,769	53.33%	\$2,116,605	\$861,429	\$2,978,034
Huron	7,299	0.71%	\$28,307	\$11,521	\$39,828
Kerman	15,950	1.56%	\$61,857	\$25,175	\$87,033
Kingsburg	12,883	1.26%	\$49,963	\$20,334	\$70,297
Mendota	12,514	1.22%	\$48,532	\$19,752	\$68,284
Orange Cove	9,456	0.92%	\$36,672	\$14,925	\$51,597
Parlier	15,890	1.55%	\$61,625	\$25,080	\$86,705
Reedley	25,917	2.53%	\$100,511	\$40,907	\$141,418
Sanger	27,185	2.66%	\$105,429	\$42,908	\$148,337
San Joaquin	4,142	0.40%	\$16,064	\$6,538	\$22,601
Selma	24,436	2.39%	\$94,768	\$38,569	\$133,337
			Cities Subtotal		\$4,650,373
Unincorporated County	171,108	16.72%	\$663,592	\$270,073	\$933,665
Total	1,023,358	100.00%	\$3,968,794	\$1,615,244	\$5,584,038

- Source: Lemuel Asprey, Business Manager, Department of Public Works and Planning
- [4] Source: California Department of Finance, Housing and Population Information, January 1, 2020.
- [5] Park Maintenance expenditures are estimated at 75% of the total NCC for Department 7910. County building and ground maintenance costs are excluded from these expenditures.



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Table A-13a: County of Fresno Sheriff-Coroner Services

Expenditure and Revenue Details	FY 2019-20 Budgeted Amount
Services Expenditures	
Gross Expenditures	\$256,676,072
Allocated Central Service Agency Costs [1]	\$6,690,869
Grand Total Expenditures	\$263,366,941
Fees, Charges, and Other Non-Discretionary Revenues	
Charges for Services	\$9,947,991
Taxes	\$0
Licenses, Permits & Franchises	\$243,857
Fines, Forfeitures & Penalties	\$0
Miscellaneous	\$466,334
Use of Money & Prop	\$0
Intergovernmental - State	\$50,979,877
Intergovernmental - Federal	\$2,152,618
Intergovernmental - Other	\$165,150
Intrafund Revenue	\$325,756
Operating Transfer In	\$72,203,383
Grand Total Revenues	\$136,484,966
Net County Costs (NCCs) [2]	\$126,881,975

[1] Source: Countywide Cost Allocation Plan.

[2] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.

Table A-13b: County of Fresno Sheriff-Coroner Services

Cities	Law Enforcement Cases [3],[7]			Detention Facility Bookings [4],[7]			Grand Total NCC Cost Allocation
	Total	Percent of Total	Allocated Costs	Total	Percent of Total	Allocated Costs	
Clovis [5]	N/A	0.00%	\$0	1,935	7.61%	\$5,477,703	\$5,477,703
Coalinga [5]	N/A	0.00%	\$0	107	0.42%	\$302,901	\$302,901
Firebaugh	697	3.36%	\$1,846,962	80	0.31%	\$226,468	\$2,073,431
Fowler	702	3.39%	\$1,860,212	223	0.88%	\$631,281	\$2,491,492
Fresno [5]	N/A	0.00%	\$0	11,276	44.36%	\$31,920,714	\$31,920,714
Huron	661	3.19%	\$1,751,567	122	0.48%	\$345,364	\$2,096,931
Kerman	1,551	7.48%	\$4,109,955	396	1.56%	\$1,121,018	\$5,230,973
Kingsburg	616	2.97%	\$1,632,323	127	0.50%	\$359,519	\$1,991,841
Mendota	1,275	6.15%	\$3,378,590	299	1.18%	\$846,425	\$4,225,015
Orange Cove	783	3.78%	\$2,074,852	144	0.57%	\$407,643	\$2,482,495
Parlier [5]	N/A	0.00%	\$0	230	0.90%	\$651,097	\$651,097
Reedley	1,874	9.04%	\$4,965,864	450	1.77%	\$1,273,884	\$6,239,749
Sanger	2,806	13.54%	\$7,435,547	751	2.95%	\$2,125,972	\$9,561,519
San Joaquin [6]	N/A	0.00%	\$0	0	0.00%	\$0	\$0
Selma	2,586	12.48%	\$6,852,575	452	1.78%	\$1,279,546	\$8,132,121
						Cities Subtotal	\$82,877,982
Unincorporated County	7,173	34.61%	\$19,007,548	8,830	34.73%	\$24,996,445	\$44,003,993
Total	20,724	100.00%	\$54,915,994	25,422	100.00%	\$71,965,981	\$126,881,975

Source: Thomas Trester, Administrative Services Director
Sheriff-Coroners Office

[3] Cases represent Fiscal Year 2019-2020.

[4] Bookings represent Fiscal Year 2019-2020, based on arresting agency.

[5] These cities have their own Police Departments.

[6] City of San Joaquin law enforcement cases and bookings were all combined with Unincorporated County cases and bookings.

[7] Two separate metrics; law enforcement costs are based in location of police calls and detention facilities are based on bookings based on arresting agency.



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Table A-14a: County of Fresno Social Services

Expenditure and Revenue Details	Direct Expenditure Amounts to Clients [1]	Other Expenditures [2]	Total
Service Expenditures			
Gross Expenditures	\$352,637,639	\$380,866,497	\$733,504,136
Allocated Central Service Agency Costs [3]	\$0	\$272,608	\$272,608
Grand Total Expenditures	\$352,637,639	\$381,139,105	\$733,776,744
Fees, Charges, and Other Non-Discretionary Revenues			
Charges for Services	\$999,530	\$0	\$999,530
Taxes	\$0	\$0	\$0
Licenses, Permits & Franchises	\$0	\$0	\$0
Fines, Forfeitures & Penalties	\$0	\$0	\$0
Miscellaneous	\$65,755,465	\$546,532	\$66,301,997
Use of Money & Prop	\$0	\$0	\$0
Intergovernmental - State	\$0	\$0	\$0
Intergovernmental - Federal	\$0	\$2,430,262	\$2,430,262
Intergovernmental - Other	\$0	\$0	\$0
Intrafund Revenue	\$295,567	\$1,077,889	\$1,373,456
Operating Transfer In	\$260,156,783	\$372,073,162	\$632,229,945
Grand Total Revenues	\$327,207,345	\$376,127,845	\$703,335,190
Net County Costs (NCCs) [4]	\$25,430,294	\$5,011,260	\$30,441,554

[1] Direct Expenditure Amounts for Clients, i.e., Cities

Applicable to the following Departments

- DSS - Aid to Adoptions - 6415
- DSS - Aid to Refugees - 6615
- DSS - CalWORKs - 6310
- DSS - Dependent Children Foster Care - 6410
- DSS - General Relief - 6645
- DSS - In-Home Supportive Services - 6420

[2] Applicable to the following Departments

- Social Services - 5610
- DSS - IHSS Public Authority - 5611
- DSS Veterans Services Office - 7110

[3] Source: Countywide Cost Allocation Plan.

[4] Net County Costs exclude County General Fund Revenues generated through property taxes or sales taxes.



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Table A-14b: County of Fresno Social Services

Cities	Direct Expenditure Amounts to Clients [5]			Other Expenditures [6]			Grand Total NCC Allocation
	Client Expenditures [7]		NCC Allocation	Number of Cases [8]		NCC Allocation	
	Total	Percent of Total		Total	Percent of Total		
Clovis	\$40,043,425	4.36%	\$1,110,025	43,282	6.11%	\$306,115	\$1,416,139
Coalinga	\$4,635,517	0.51%	\$128,499	8,489	1.20%	\$60,039	\$188,538
Firebaugh	\$3,952,467	0.43%	\$109,564	7,824	1.10%	\$55,336	\$164,900
Fowler	\$3,286,464	0.36%	\$91,103	4,832	0.68%	\$34,175	\$125,277
Fresno	\$445,873,360	48.60%	\$12,359,842	472,995	66.76%	\$3,345,289	\$15,705,131
Huron	\$2,446,676	0.27%	\$67,823	6,606	0.93%	\$46,721	\$114,544
Kerman	\$9,984,588	1.09%	\$276,778	15,512	2.19%	\$109,710	\$386,488
Kingsburg	\$7,512,869	0.82%	\$208,261	6,206	0.88%	\$43,892	\$252,153
Mendota	\$2,336,503	0.25%	\$64,769	14,167	2.00%	\$100,197	\$164,966
Orange Cove	\$3,231,061	0.35%	\$89,567	10,971	1.55%	\$77,593	\$167,160
Parlier	\$8,126,042	0.89%	\$225,258	15,289	2.16%	\$108,132	\$333,391
Reedley	\$11,488,559	1.25%	\$318,469	21,408	3.02%	\$151,410	\$469,878
Sanger	\$19,326,815	2.11%	\$535,749	23,560	3.33%	\$166,630	\$702,379
San Joaquin	\$701,708	0.08%	\$19,452	4,653	0.66%	\$32,909	\$52,360
Selma	\$15,281,380	1.67%	\$423,608	23,466	3.31%	\$165,965	\$589,573
						Cities Subtotal	\$20,832,878
Unincorporated County	\$339,154,083	36.97%	\$9,401,528	29,289	4.13%	\$207,148	\$9,608,676
Total	\$917,381,517	100.00%	\$25,430,294	708,549	100.00%	\$5,011,260	\$30,441,554

Source: Stacey Sandoval, Finance Chief, Department of Social Services

[5] Applicable to Departments 6415, 6615, 6310, 6410, 6645, and 6420.

[6] Applicable to Departments 5610, 5611 and 7110.

[7] County payments to vendors on behalf of the Cities.

[8] This represents the aggregate number of cases for all Social Services programs for Fiscal Year 2019-2020. Multiple cases may be opened for a single household across different programs.

The logo for DTA (Development Tax Authority) features the lowercase letters 'dta' in a bold, black, sans-serif font. A white, stylized arrow or chevron shape is positioned above the 't', pointing to the right.

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